


Enking Community Projects Pte. Ltd.
Balance Sheet as at 31 Mar 2025
(All amounts in ₹, unless otherwise stated)

	Notes	As At	
		31/03/2025	31/03/2024
Current assets			
Inventories		-	-
Financial assets			
(i) Investments		-	-
(ii) Trade receivables		-	-
(iii) Cash and cash equivalents	1	62,778	60,977
(iv) Bank balances other than (iii) above		-	-
Other current assets	2	-	-
Total Assets		62,778	60,977
EQUITY AND LIABILITIES			
Equity			
Equity share capital	3	60,680	60,680
Other equity	4	(1,482,938)	(383,923)
Total equity		(1,422,258)	(323,243)
LIABILITIES			
Non-current liabilities			
Financial liabilities			
(i) Borrowings		-	-
Provisions		-	-
Current liabilities			
Financial liabilities			
(i) Borrowings		-	-
(ii) Trade payables			
(a) total outstanding dues of micro and small enterprises		-	-
(b) total outstanding dues other than (i) (a) above	5	-	-
(iii) Other financial liabilities	6	1,294,143	384,220
Other current liabilities		-	-
Current tax liabilities, net		-	-
Provisions	7	190,893	-
Total Liabilities		62,778	60,977

statements.

This is the Balance Sheet referred to in our report of even date.

For and on behalf of Board of Directors of
Enking community project Pte. Ltd.


Mohit Agarwal
Director

Place: Indore
Date 05/04/2025



Enking Community Projects Pte. Ltd.**Statement of Profit and Loss for the period ended 31 Mar 2025**

(All amounts in ₹, except earnings per equity share and unless otherwise stated)

	Notes	For the year ended	
		31 March 2025	31 March 2024
Revenue from operations		-	-
Other income	8	11,401	1,132
Total income		11,401	1,132
Expenses			
Purchases		-	-
Changes in Inventory		-	-
Employee benefits expense		-	-
Finance costs	9	-	835
Depreciation expense		-	-
Other expenses	10	1,110,416	384,220
Total expenses		1,110,416	385,055
Profit before tax		(1,099,015)	(383,923)
Tax expense			
(a) Current tax		-	-
(b) Deferred tax expense		-	-
Taxes of earlier years		-	-
Total tax expense		-	-
Profit for the year		(1,099,015)	(383,923)
Other comprehensive income/(loss)			
Items that will not be reclassified to profit or loss		-	-
Income tax relating to items that will not be classified to profit/loss		-	-
Total other comprehensive income/(loss) for the year		-	-
Total comprehensive income for the year		(1,099,015)	(383,923)
Earnings per equity share (EPES)	11		
- Basic EPES (In absolute ₹ terms)		(1,099.02)	(383.92)
- Diluted EPES (In absolute ₹ terms)		(1,099.02)	(383.92)

The accompanying notes form an integral part of these financial statements.

This is the Statement of Profit and Loss referred to in our report of even date.

For and on behalf of Board of Directors of
Enking community project Pte. Ltd.
Mohit Agarwal
DirectorPlace: Indore
Date: 05/04/2025

Enking Community Projects Pte. Ltd.

Statement of Changes in Equity for the Period ended 31 Mar 2025

(All amounts in ₹, except equity shares data and unless otherwise stated)

(a) Equity Share Capital			
		Number	Amount
Equity shares of SGD 1 each issued, subscribed and fully paid-up			
Balance as at 1st April 2022		-	-
Balance as at 30 Sep 2023		-	-
Changes during the period		1,000	60,680
Balance as at 31 Dec 2023		1,000	60,680
Changes during the period		-	-
Balance as at 31 Mar 2024		1,000	60,680
Changes during the period		-	-
Balance as at 31 Mar 2025		1,000	60,680

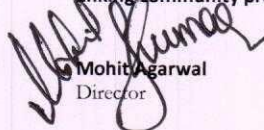
(b) Other Equity

	Surplus in the Statement of Profit and Loss	Other Comprehensive Income - Actuarial gain/(loss)	Total
Total comprehensive income/(loss) for the year ended 31 March 2023			
Profit for the year	-	-	-
Other comprehensive loss for the year	-	-	-
Balance as at 30 Sep 2023	-	-	-
Total comprehensive income/(loss) for the Period ended 31 Dec 2023			
Profit for the period	(383,923)	-	(383,923)
Other comprehensive loss for the year	-	-	-
Total comprehensive income/(loss)	(383,923)	-	(383,923)
Balance as at 31 Dec 2023	(383,923)	-	(383,923)
Profit for the period	-	-	-
Other comprehensive loss for the year	-	-	-
Total comprehensive income/(loss)	(383,923)	-	(383,923)
Balance as at 31 Mar 2024	(383,923)	-	(383,923)
Profit for the period	(367)	-	-
Other comprehensive loss for the year	-	-	-
Total comprehensive income/(loss)	(384,290)	-	(383,923)
Balance as at 30 June 2024	(384,290)	-	(383,923)
Profit for the period	3,681	-	-
Other comprehensive loss for the year	-	-	-
Total comprehensive income/(loss)	(380,609)	-	(383,923)
Balance as at 30 Sep 2024	(380,609)	-	(383,923)
Profit for the period	-	-	-
Other comprehensive loss for the year	(356,406)	-	-
Total comprehensive income/(loss)	(737,015)	-	(383,923)
Balance as at 31 Dec 2024	(737,015)	-	(383,923)
Profit for the period	(745,923)	-	-
Other comprehensive loss for the year	-	-	-
Total comprehensive income/(loss)	(1,482,938)	-	(383,923)
Balance as at 31 Mar 2025	(1,482,938)	-	(383,923)

The accompanying notes form an integral part of these financial statements.

This is the Statement of Changes in Equity referred to in our report of even date.

For and on behalf of Board of Directors of
Enking community project Pte. Ltd.


Mohit Agarwal
Director

Place: Indore
Date: 05.04.2025

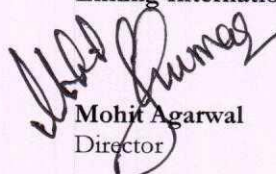


Enking Community Projects Pte. Ltd.**Statement of Cash Flows for the Period ended 31 Mar 2025**

(All amounts in ₹, unless otherwise stated)

	For the Year ended	
	March 31, 2025	31 March 2024
Cash flow from operating activities		
Profit before tax	(1,099,015)	(383,923)
Adjustments to reconcile profit before tax to net cash flows:	-	-
Interest received	-	-
Operating profit before working capital changes	(1,099,015)	(383,923)
Adjustment for changes in working capital:		
Decrease in inventories	-	-
(Increase)/Decrease in trade receivables	-	-
Increase in other financial assets	-	-
(Increase)/Decrease in other assets	-	-
Increase in trade payables	-	-
Increase/(Decrease) in other financial liabilities	909,923	384,220
Increase/(Decrease) in other liabilities	190,893	-
Cash generated from operations	1,801	297
Income taxes paid	-	-
Net cash generated from operating activities	1,801	297
Cash flows used in investing activities		
Purchase of property, plant and equipment	-	-
Purchase of Intangible Assets Under Development	-	-
Interest received	-	-
Net cash flow used in investing activities	-	-
Cash flows from financing activities		
Receipts from issue of Share Capital	-	60,680
Net cash flow from/used in financing activities	-	60,680
Net (decrease)/increase in cash and cash equivalents	1,801	60,977
Cash and cash equivalents at the beginning of the year	60,977	-
Cash and cash equivalents at the end of the year	62,778	60,977
Reconciliation of cash and cash equivalents as per the cash flow statement		
Cash on hand	-	-
Balances with banks:		
- On current accounts	62,778	60,977
- On deposit accounts	-	-
Total cash and cash equivalents (note 1)	62,778	60,977

This is the Cash Flow Statement referred to in our report of even date.

For and on behalf of Board of Directors of
Enking International Pte. Ltd.


Mohit Agarwal
Director

Place: Indore
Date: 05.04.2025

Enking Community Projects Pte. Ltd.**Summary of significant accounting policies and other explanatory information**

(All amounts in ₹, unless otherwise stated)

1 Cash and bank balances

	For the year ended	
	31/03/2025	31/03/2024
Cash and cash equivalents		
Balances with banks		
- On current accounts	62778	60977.11
Cash on hand		-
	62,778	60,977
Bank balances other than above		
Deposits with bank with maturity period from 3 to 12 months	-	-
	-	-

2 Other current assets

	For the year ended	
	31/03/2025	31/03/2024
Current		
Advances to vendors	0	-
GST receivable	0	-
Others	0	-
	-	-

3 Share capital

	For the year ended	
	31/03/2025	31/03/2024
Issued, subscribed and fully paid-up Equity shares		
1,000 equity shares of SGD 1 each	60680	60,680
	60,680	60,680

a) Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

	31/03/2025	31/03/2024
	Number	Number
Balance at the beginning of the year	1,000	-
Add: Shares issued	-	1,000
Balance at the end of the year	1,000	1,000

b) Terms/right attached to equity shares

The Company has only one class of equity shares having par value of SGD 1 per share. Each holder of equity shares is entitled to one vote per share.

c) Details of shareholders holding more than 5% equity shares in the Company

	March 31, 2025	March 31, 2024
	Number	
EKI Energy Services Limited	1,000	1,000

As per records of the Company, including its register of shareholders and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownership of shares.

Enking Community Projects Pte. Ltd.**Summary of significant accounting policies and other explanatory information**

(All amounts in ₹, unless otherwise stated)

4 Reserves and surplus

	For the year ended	
	31/03/2025	31/03/2024
Surplus in statement of profit and loss		
Balance at the beginning of the year	(383,923)	-
Add: Net Profit for the year	(1,099,015)	(383,923)
Balance at the end of the year	(1,482,938)	(383,923)
Foreign Exchange gain/loss Reserve		
Balance at the beginning of the year	-	-
Add: Net Profit for the year	-	-
Balance at the end of the year	-	-
	(1,482,938)	(383,923)

Nature and purpose of reserves**Surplus in statement of profit and loss**

Surplus in Statement of Profit and Loss represents the profits that the Company has earned till date.

5 Trade Payables

	For the year ended	
	31/03/2025	31/03/2024
Total outstanding dues of micro and small enterprises	-	-
Total outstanding dues other than above	-	-
	-	-

6 Other financial liabilities

	For the year ended	
	31/03/2025	31/03/2024
Other liabilities - payable to related party	1,294,143	384,220
Other liabilities - payable to others	-	-
	1,294,143	384,220

7 Provisions

	For the year ended	
	31/03/2025	31/03/2024
Provisions	190,893	-
	190,893	0

Enking Community Projects Pte. Ltd.**Summary of significant accounting policies and other explanatory information**

(All amounts in ₹, unless otherwise stated)

8 Other income

	For the Year Ended	
	31/03/2025	31/03/2024
Interest income on financial assets measured at amortised cost	0.00	0
Other non-operating income		
Foreign exchange fluctuations, net	11400.71	1132
	11,401	1,132

9 Finance Costs

	For the Year Ended	
	31/03/2025	31/03/2024
Other borrowing costs		
Bank charges and commission	0.00	835
Interest Expenses	0.00	0
	-	835

10 Other expenses

	For the Year Ended	
	31/03/2025	31/03/2024
Formation and consultancy charges	0.00	384220
Secretarial and consultancy charges	699125.00	
Audit Fees	392194.20	
Foreign exchange fluctuations, net	19097.00	0
	1,110,416	384,220

11 Earnings per equity share

	For the Year Ended	
	31/03/2025	31/03/2024
(a) Net profit attributable to equity shareholders	(1,099,015)	(383,923)
(b) Computation of weighted average number of equity shares:		
Weighted average number of equity shares outstanding during the year	1,000	1,000
Add: Effect of potential dilutive shares		
Weighted average number of equity shares adjusted for the effect of	1,000	1,000
(c) EPES:		
Basic (in absolute ₹ terms)	(1,099.02)	(383.92)
Diluted (in absolute ₹ terms)	(1,099.02)	(383.92)

Enking Community Projects Pte. Ltd.**Summary of significant accounting policies and other explanatory information**

(All amounts in ₹, unless otherwise stated)

12 Contingent liabilities

	For the year ended	
	31/03/2025	31/03/2024
Contingent Liabilities		
- Bank guarantees		

13 Related party disclosures**a) Names of the related parties and nature of relationship**

Name of the related parties	Nature of relationship
Mr. Mohit Agarwal	Key Managerial Personnel ('KMP')
Mr. Vijaianand Chelladurai	
EKI Energy Services Limited	Holding Company
Enking International Pte Ltd	Holding Company

b) Transactions with related parties

	For the year ended	
	31/03/2025	31/03/2024
I. Investment Received		
EKI Energy Services Limited	0	60680
II. Reimbursement - Expenses incurred by company, paid by RP		
EKI Energy Services Limited	582223.65	384220
Enking International PTE LTD	332400	
III. Borrowings		
EKI Energy Services Limited	0	0
IV. Interest Expenses		
EKI Energy Services Limited	0	0

c) Balances receivable/(payable)

	For the year ended	
	31/03/2025	31/03/2024
On Account of Loans and Advances		
EKI Energy Services Limited	966,444	384,220
Enking International PTE LTD	327700	0